IN THE UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF OHIO WESTERN DIVISION

UNITED STATES OF AMERICA,)
Plaintiff,)
V.)
) Case No. 1:01-cv-54
BUFORD F. HOUCK, et al.,)
) Watson, J.
Defendants.) Black, M.J.
)

UNITED STATES' MOTION TO AMEND ORDER OF SALE, AND BRIEF IN SUPPORT

The United States, by its undersigned counsel, hereby moves to amend the Order of Sale dated August 24, 2006, to reduce the minimum bid for the sale of the property located at 1739 Kevin Street, Ironton, Ohio (hereinafter "Property") from sixty-six thousand dollars (\$66,000) to fifty thousand dollars (\$50,000), to require that the successful bidder at the sale of the Property deposit the amount of (\$10,000) instead of ten percent of the purchase price, and to require that final payment to be due within thirty days, instead of six days, from the date of the sale, and to again offer the Property for sale. In support of its motion, the United States avers as follows.

The Internal Revenue Service Property Appraisal and Liquidation Specialist ("IRS PALS") offered the Property for sale at public auction on November 16, 2006, with a minimum bid price of \$66,000. See Govt. Ex. A. Although several individuals inspected the Property before the sale, the sale was uneventful. No bids were received.

The requested Amended Order of Sale is to aid in the execution of the Judgment entered in this action on October 3, 2005. The Judgment held that the United States liens against the defendant Buford Houck be foreclosed upon the Property, and that the Property be sold at a judicial sale.

Attached hereto is a proposed Amended Order of Sale subject to the approval of the

Court, in accordance with Title 28, United States Code, Section s2001 and 2002.

Respectfully submitted,

GREGORY G. LOCKHART United States Attorney

s/Elizabeth Lan Davis

ELIZABETH LAN DAVIS
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 55
Washington, D.C. 20044
Telephone: (202) 307-6550
Facsimile: (202) 514-5238

E-Mail: Elizabeth.Lan@usdoj.gov

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing United States' Motion to Amend Order of Sale, and proposed Amended Order of Sale has been made upon the following by depositing a copy in the United States mail, postage prepaid, this 23rd day of January, 2007:

Ben Houck Estates 1739 Kevin Street Ironton, Ohio 45638

William L. Comer 1739 Kevin Street Ironton, Ohio 45638

Buford F. Houck c/o 1739 Kevin Street Ironton, Ohio 45638

OH Canada Trust Post Office Box 789 Ironton, Ohio 45638

Kevin Jay Waldo Waldo Law Office - 1 413 Center Street Ironton, Ohio 45638

Barbara E. Houck 1738 Kevin Street Ironton, Ohio 45638

Brent D. Houck 1738 Kevin Street Ironton, Ohio 45638

Liberty Trust Post Office Box 789 Ironton, Ohio 45638

Brenda C. Shively 1739 Kevin Street Ironton, Ohio 45638

s/Elizabeth Lan Davis

ELIZABETH LAN DAVIS Trial Attorney, Tax Division U.S. Department of Justice Post Office Box 55 Washington, D.C. 20044

Telephone: (202) 307-6550 Facsimile: (202) 514-5238

E-Mail: Elizabeth.Lan@usdoj.gov